



**Islamic Republic Of Afghanistan  
Kabul Municipality**



## **INTERNAL AUDIT DEPARTMENT TERMS OF REFERENCE**

H.E Mohammad Yonus Nawandesh

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# Islamic Republic Of Afghanistan Kabul Municipality



## 1. Department Purpose:

- Conduct programmatic and financial audit of municipal activities.
- Provide an independent and objective assurance and is designed to add value and improve the KM's operations.
- Help the KM accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and the governance process.
- Focus on reviewing compliance with systems and procedures as set by the Board, head of departments and KM Mayor.
- Highlight findings and make recommendations for action, where needed.

## 2. Department Objectives:

- Assist the head of departments, board and the KM Mayor to meet their objectives and to discharge their responsibilities by providing an independent appraisal of the effectiveness/efficiency and adequacy of the controls set up by KM mayor to run the KM.
- Verify that the annual accounts provide a true and fair picture of the organization's finances; and that the use of funds is in accordance with the aims and objects as outlined in the Law.

## 3. Department Scope and Responsibilities:

The KM Internal audit is ultimately responsible for operating under the laws, policies & procedures, and regulations established by all statutory bodies in KM.

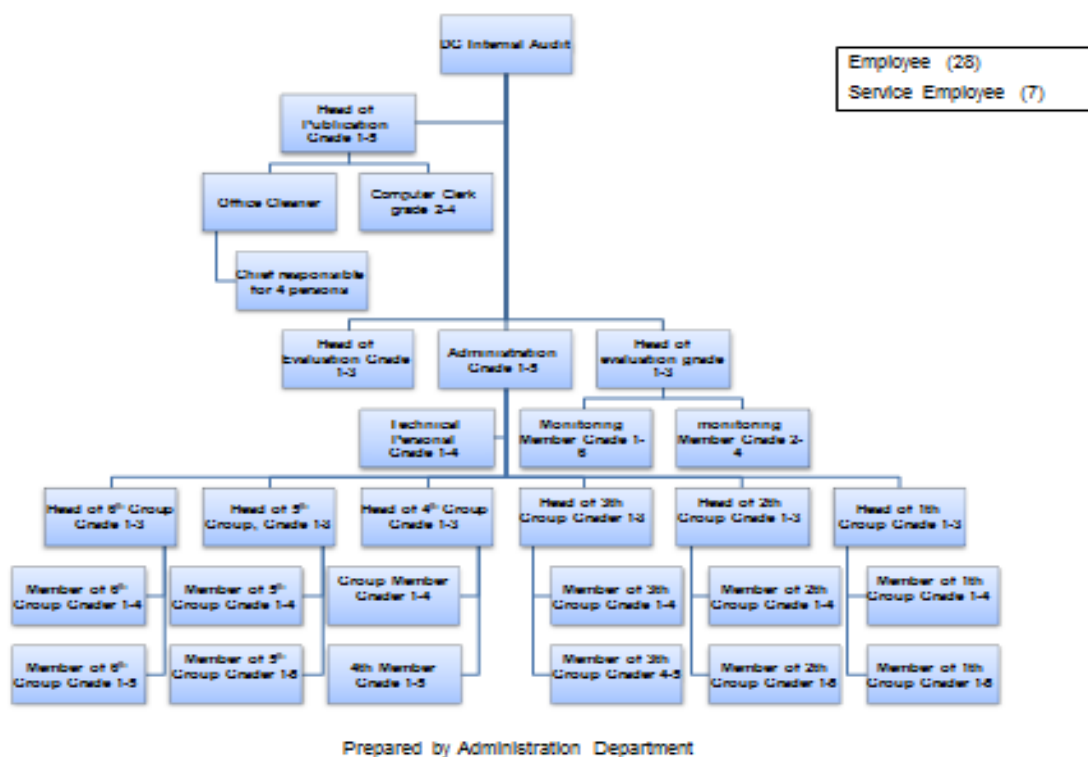
Internal audit work normally includes but is not restricted to the following:

1. Evaluate the effectiveness/efficiency of controls over the reliability and integrity of information for management purposes;
2. Help KM mayor to achieve the set objectives of by evaluating and developing recommendations for the enhancement or improvement of the processes through which:
  - Objectives and values are established and communicated;
  - The accomplishment of objectives is monitored;
  - Accountability is ensured;
  - Corporate values are preserved.
3. Develop and maintain comprehensive measurement goals and monitor performance against these goals and report the results to the KM Mayor on a regular basis.
4. Review the reliability and integrity of financial and operating information and the means used to identify, measure, classify and report this information;
5. Review the means of safeguarding assets and, as apt, verify the existence of assets;
6. Review programs to determine whether results are consistent with established objectives and goals and whether the programs are being carried-out as planned.

## 4. Department *Tashkil*;



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## 5. Reporting:

The Internal Audit department must report directly to the audit committee and the KM Mayor.

## 6. Liaison:

## Annexes

Job Descriptions